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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:

DELPHI CORPORATION, et al

Debtors

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Case No. 05-44481(RDD)
Chapter 11 Cases
Jointly Administered

**NOTICE OF DISAGREEMENT WITH RECLAMATION STATEMENT REGARDING
RECLAMATION CLAIM OF TAL-PORT INDUSTRIES, LLC, CLAIM NO. 804**

Tal-Port Industries, LLC ("Tal-Port"), by its attorneys Cohen Tauber Spievack & Wagner LLP, submits this Notice of Disagreement with Delphi's Reclamation Statement Regarding the Reclamation Claim of Tal-Port, Reclamation Claim Number 804. In support thereof, Tal-Port respectfully states:

1. On October 8, 2005 (the "Petition Date"), Delphi Corporation and certain of its affiliates and subsidiaries (collectively, the "Debtors or Delphi") filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §101 *et. seq.* (the "Bankruptcy Code").

2. Prior to the Petition Date, Tal-Port supplied certain of the Debtors with goods and products used by the Debtors in their business. The amount due from Delphi to Tal-Port for goods received by Delphi within the ten days prior to the Petition Date is \$76,952,04.

3. On October 14, 2005, Tal-Port timely filed its Notice of Reclamation Demand, or Alternatively, Request for Priority Claim or Lien Treatment. A copy of the Notice of Electronic Filing of the Tal-Port's Notice of Reclamation Demand is filed herewith as Exhibit "A."

4. Attached hereto as Exhibit "B" is a the Statement of Reclamation signed by Tal-Port, disputing the Statement of Reclamation relating to Tal-Port's Reclamation Claim.

5. Attached hereto as Exhibit "C" is a copy Tal-Port's Notice of Reclamation Demand, with Copies of invoices identifying the goods subject to Tal-Port's right of reclamation are attached as Exhibits "1" through "7."

6. The invoices attached to Tal-Port's Notice of Reclamation Demand contain the identity of the Debtor that ordered the products and the identity of the Seller from whom the Goods were ordered, the invoices demonstrate when the Goods were shipped and received, and the invoices contain a description of the Goods shipped. Additional documentation supporting Tal-Port's reclamation claim will be provided.

7. Tal-Port's Reclamation Claim is based on the following invoices:

Exhibit Number	Invoice	Date	Quantity	Price	Total
1	102	9/26/2005	71,280	0.601	\$42,839.28
2	103	9/26/2005	5.940	0.601	3.569.94*
3	104	9/26/2005	220	0.601	132.22
4	105	9/26/2005	220	0.601	132.22
5	122	10/3/2005	220	0.601	132.22
6	123	10/3/2005	2,640	0.601	1,586.64**
7	124	10/3/2005	<u>47,520</u>	0.601	<u>28,559.52</u>
			<u>128,040</u>		<u>\$76.952.04</u>

* Actual invoice 103 amount is \$3,574.10.

** Actual invoice 123 amount is \$1,588.49.

8. Without waiving any other rights it may have, Tal-Port specifies that the information in Delphi's Statement of Reclamation relating to Invoice Numbers 104, 105, 122 and 124 is correct.

9. Without waiving any other rights it may have, Tal-Port specifies that the information in Delphi's Statement of Reclamation relating to Invoice Numbers 102, 103 and 123 is incorrect. The correct information regarding Invoice Numbers 102, 103 and 123 is as stated in Paragraph 7, above. These invoices describe goods that were received by Delphi within the statutory reclamation period.

10. Tal-Port reconciles its Reclamation Claim Number 804 as follows:

Exhibit Number	Invoice	Date	Quantity	Price	Total
1	102	9/26/2005	71,280	0.601	\$42,839.28
2	103	9/26/2005	5.940	0.601	3.569.94*
3	104	9/26/2005	220	0.601	132.22
4	105	9/26/2005	220	0.601	132.22
6	123	10/3/2005	<u>2,640</u>	0.601	<u>1,586.64**</u>
			<u>80,120</u>		<u>\$48,260.50</u>

* Actual invoice 103 amount is \$3,574.10.

** Actual invoice 123 amount is \$1,588.49.

11. Without waiving any other rights it may have, Tal-Port renews its demand for reclamation of the goods identified in Paragraph 10, above, pursuant to Section 2-702 of the Uniform Commercial Code and Section 546(c) of the Bankruptcy Code. In the alternative, Tal-Port demands a priority claim or lien in the amount of \$48,260.50.

Dated: New York, New York
April 24, 2006

COHEN TAUBER SPIEVACK & WAGNER LLP

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CERTIFICATE OF SERVICE

The undersigned, being duly admitted to practice before the District Court for the Southern District of New York, certifies that on April 24, 2006, a true and correct copy of the foregoing was served, by overnight mail, upon the following:

Christina Cattell
Re: Delphi Reclamations
Mail Code # 483-400-216
5725 Delphi Drive Troy, MT 48098
Fax: (248) 813-6813

Matthew J. Micheli
Re: Delphi Reclamations
Skadden. Arps. Slate, Meagher & Flom LLP
333 West Wacker Drive, Suite 2100.
Chicago, IL. 60606
Fax: (312) 407-0411

Dated: New York, New York
April 24, 2006

/s/ Warren R. Graham
Warren R. Graham (WG-7415)